

**Exhibit 14F - Statement of Financing Crosswalk for FY 1999 Reporting**

The level of detail required to accurately complete the statement of financing is beyond that available in the Standard General Ledger. Simply following this crosswalk may not provide a reconciled statement of financing. In some instances, such as asset acquisition and disposition, it will be necessary to analyze transactions to obtain the required data.

USDA SGL

Line No.	Line No.	Pre/Post	Trial Bal	Acct No	Account Title
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Additional Information Required
**Resources Used to Finance Operations**
**Budgetary**

Budgetary Resources Obligated for Items to be Received or Provided to Others						
1a1	1A	Pre	E-B	4801	Undelivered Orders - Unpaid	
1a1	1A	Pre	E-B	4802	Undelivered Orders - Paid	
1a1	1A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	
1a1	1A	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	
1a1	1A	Pre	E-B	4901	Expended Authority - Unpaid	
1a1	1A	Pre	E	4902	Expended Authority - Paid	
1a1	1A	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	
1a1	1A	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	
<b>Less: Offsetting Collections, Recoveries of Prior-year Authority, and Changes in Unfilled Customer Orders</b>						
1a2	1B1a	Pre	E	4252	Reimbursements and Other Income Earned - Collected	
1a2	1B1a	Pre	E	4261	Actual Collection of Fees	
1a2	1B1a	Pre	E	4262	Actual Collection of Loan Principal	
1a2	1B1a	Pre	E	4263	Actual Collection of Loan Interest	
1a2	1B1a	Pre	E	4264	Actual Collection of Rent	
1a2	1B1a	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
1a2	1B1a	Pre	E	4266	Other Actual Collections - Nonfederal	
1a2	1B1a	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	
1a2	1B1a	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	
1a2	1B1a	Pre	E	4273	Interest Collected from Treasury	
1a2	1B1a	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	
1a2	1B1a	Pre	E	4275	Actual Collections from Liquidating Fund	
1a2	1B1a	Pre	E	4276	Actual Collections from Financing Fund	
1a2	1B1a	Pre	E	4277	Other Actual Collections - Federal	
1a2	1B1a	Pre	E	4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	
1a2	1B1a	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	
1a2	1B1b	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	
1a2	1B1b	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	
1a2	1B1b	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	
1a2	1B1b	Pre	E-B	4283	Interest Receivable from Treasury	
1a2	1B1b	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	
1a2	1B1b	Pre	E-B	4285	Receivable from Liquidating Fund	
1a2	1B1b	Pre	E-B	4286	Receivable from the Financing Fund	
1a2	1B1b	Pre	E-B	4287	Other Federal Receivables	
1a2	1B2	Pre	E-B	4222	Unfilled Customer Orders with Advance	Obligated amounts only for final in year of expiration (decreases)/Increases.
1a2	1B2	Pre	E-B	4221	Unfilled Customer Orders without Advance	Obligated amounts only for final in year of expiration (decreases)/Increases.
1a2	1B3	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	
1a2	1B3	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	
1a2	1B4	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	
1a2	1B4	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	

1a3	Sum of section (1a1 less 1a2)						
Non-budgetary							
Property Received from Others Without Reimbursement							
1b1	1C	Pre	E	5610	Donated Revenue - Nonfinancial Resources	Other than cash	
	1C	Pre	E	5619	Contra Revenue for Donations - Nonfinancial Resources	Other than cash	
	1E	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	Only related to tangible assets transferring in - noncash.	
Less: Property Given to Others Without Reimbursement							
1b2	1E	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	Only related to tangible assets transferring out - noncash.	
Costs Incurred by Others Without Reimbursement							
1b3	1D	Pre	E	5780	Imputed Financing Sources	Non-budgetary	
Other Non-budgetary Resources							
1b4	1H	Pre	E	5790	Other Financing Sources		
1b4	1H	Pre	E	5100	Revenue from Goods Sold	Subtract trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5109	Contra Revenue for Goods Sold	Trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5200	Revenue from Services Provided	Subtract trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5209	Contra Revenue for Service Provided	Trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5310	Interest Revenue	Subtract trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5319	Contra Interest Revenue	Trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5400	Benefit Program Revenue	Subtract trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5900	Other Revenue	Subtract trust or special fund receipts related to exchange revenue in the entity's budget.	
1b4	1H	Pre	E	5909	Contra Revenue for Other Revenue	Trust or special fund receipts related to exchange revenue in the entity's budget.	
				The activity reported on line 1b4 is a component of net cost and would normally be classified as offsetting collections but is not reported as such based on instructions in OMB			
	1H			CALC	1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F +or- 1G + 1H		
1b5	Sum of						
1c	Sum of						
Resources Used to Fund Items Not Part of the Net Cost of Operations							
Increase or (decrease) in Budgetary Resources Obligated to Order Goods or Services Not Yet Received or Benefits Not Yet							Benefits Not Yet Provided
2a	2A	Pre	E-B	4801	Undelivered Orders - Unpaid	Net (Increases)/Decreases	
2a	2A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders		
2a	2A	Pre	E-B	4802	Undelivered Orders - Paid	Net (Increases)/Decreases	
2a	2A	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders		

<b>Budgetary Offsetting Collections Not Increasing Exchange Revenue or Decreasing Expense</b>						
2b	1G	Pre	E-B	1340	Interest Receivable	Accrued interest from Treasury securities held by special and trust funds.
2b	1G	Pre	E	5900	Other Revenue	Portion associated with non-exchange revenue.
2b	1G	Pre	E	5909	Contra Revenue for Other Revenue	Portion associated with non-exchange revenue.
2b	2C2	Pre	E-B	1350	Loans Receivable	Credit reform loans.
2b	2C2	Pre	E-B	4901	Expended Authority - Unpaid	Credit reform loans.
2b	2C2	Pre	E	4902	Expended Authority - Paid	Credit reform loans.
2b	2C2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Credit reform loans financing account/liquidating account.
2b	2C2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Credit reform loans financing account/liquidating account.
2b	2C2	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Credit reform loans financing account/liquidating account.
2b	2C2	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Credit reform loans financing account/liquidating account.
2b	2E	Pre	E	4261	Actual Collection of Fees	Credit reform.
2b	2E	Pre	E	4262	Actual Collection of Loan Principal	Credit reform.
2b	2E	Pre	E	4264	Actual Collection of Rent	Credit reform.
2b	2E	Pre	E	4265	Actual Collections from Foreclosed Property	Credit reform.
2b	2E	Pre	E	4266	Other Actual collections - Nonfederal	Credit reform, portion that increases loan guarantee liability or allowance for subsidy.
2b	2E	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Credit reform.
2b	2E	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Credit reform.
2b	2E	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Credit reform.
2b	2E	Pre	E	4275	Actual Collections from Liquidating Fund	Credit reform, portion that increases loan guarantee liability or allowance for subsidy.
2b	2E	Pre	E	4277	Other Actual collections - Federal	Credit reform, portion that increases loan guarantee liability or allowance for subsidy.
2b	2E	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Credit reform.
2b	2E	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Credit reform.
2b	2E	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Credit reform.
2b	2E	Pre	E-B	4285	Receivable from the Liquidating Fund	Credit reform.
2b	2E	Pre	E-B	4286	Receivable from the Financing Fund	Credit reform.
2b	2E	Pre	E-B	4287	Other Federal Receivables	Credit reform.
2b	2E	Pre	E	5730	Financing Sources Transferred out Without Reimbursement	Adjustments for trust fund outlays which do not affect net cost. Portion related to nonexchange expenditure transfer-out, if transfer is outside entity.
						Non-budgetary
<b>Less: Adjustments Made to Compute Net Budgetary Resources Not Affecting Net Cost of Operations</b>						
2c	2B	Pre	E-B	4222	Unfilled Customer Orders with Advance	
2c	2B	Pre	E-B	4221	Unfilled Customer Orders without Advance	
2c	2A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	
2c	2A	Pre	E	4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	
<b>Resources Funding Expenses Recognized in Prior Period</b>						
2d	2D	Pre	E	4118	Re-estimated Discretionary Loan Subsidy appropriation - Indefinite Permanent	Credit reform loans.
2d	2D	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net debit balance for vendor overpayments collected.
		-OR-			The collection of vendor overpayments is a resource that does not affect net cost of operations. The amount of vendor overpayments may be derived from 1) the change in	
2d	2D	Pre	E-B	1310	Accounts Receivable	Vendor overpayments collected.

2d*	2D	Pre	E-B	2190	Other Accrued Liabilities	If net decrease, unfunded.
2d*	2D	Pre	E-B	2220	Accrued Unfunded Liabilities	If net decrease.
2d*	2D	Pre	E-B	2610	Retirement Plans	If net decrease.
2d*	2D	Pre	E-B	2620	Insurance Plans	If net decrease.
2d*	2D	Pre	E-B	2690	Other Actuarial Liabilities	If net decrease.
2d*	2D	Pre	E-B	2940	Capital Lease Liability	If net decrease. Related to payment made prior to FY 1991.
2d*	2D	Pre	E-B	2920	Contingent Liabilities	If net decrease.
2d*	2D	Pre	E-B	2990	Other Liabilities	If net decrease.
2d*	2D	Pre	E-B	2995	Accrued Cleanup Cost	If net decrease.
		-OR-		* If financing sources that fund costs of prior periods can not be derived from the change in the unfunded liabilities, record a decrease to future funded expenses, SGL account		
2d	2D	Pre	E	6800	Future Funded Expenses	Credit account balance.

**Resources Financing the Acquisition of Assets or Liquidation of Liabilities**

2e	2C1	Pre	E-B	1711	Land and Land Rights	
2e	2C1	Pre	E-B	1712	Improvements to Land	
2e	2C1	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land	Use to adjust book value of assets upon disposition.
2e	2C1	Pre	E-B	1720	Construction in Progress	
2e	2C1	Pre	E-B	1730	Buildings, Improvements, and Renovations	
2e	2C1	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	Use to adjust book value of assets upon disposition.
2e	2C1	Pre	E-B	1740	Other Structures and Facilities	
2e	2C1	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities	Use to adjust book value of assets upon disposition.
2e	2C1	Pre	E-B	1750	Equipment	
2e	2C1	Pre	E-B	1759	Accumulated Depreciation on Equipment	Use to adjust book value of assets upon disposition.
2e	2C1	Pre	E-B	1810	Assets Under Capital Lease	
2e	2C1	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease	Use to adjust book value of assets upon disposition.
2e	2C1	Pre	E-B	1820	Leasehold Improvements	
2e	2C1	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements	Use to adjust book value of assets upon disposition.
2e	2C1	Pre	E-B	1830	Information Technology Software	
2e	2C1	Pre	E-B	1839	Accumulated Amortization on Information Technology Software	Use to adjust book value of assets upon disposition.
2e	2C1	Pre	E-B	1840	Other Natural Resources	
2e	2C1	Pre	E-B	1849	Allowance for Depletion	Use to adjust book value of assets upon disposition.
2e	2C1	Pre	E-B	1890	Other General Property, Plant, and Equipment	
2e	2C3	Pre	E-B	1511	Operating Materials and Supplies Held for Use	
2e	2C3	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use	
2e	2C3	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	
2e	2C3	Pre	E-B	1521	Inventory Held for Sale	
2e	2C3	Pre	E-B	1522	Inventory Held in Reserve for Future Sale	
2e	2C3	Pre	E-B	1523	Inventory Held for Repair	
2e	2C3	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable	
2e	2C3	Pre	E-B	1525	Inventory - Raw Materials	
2e	2C3	Pre	E-B	1526	Inventory - Work in Process	
2e	2C3	Pre	E-B	1527	Inventory - Finish Goods	
2e	2C3	Pre	E-B	1529	Inventory - Allowance	
2e	2C3	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs	

2e	2C3	Pre	E-B	1569	Commodities - Allowance	
2e	2C3	Pre	E-B	1571	Stockpile Materials Held in Reserve	
2e	2C3	Pre	E-B	1572	Stockpile Materials Held for Sale	
2e	2C3	Pre	E-B	1591	Other Related Property	
2e	2C3	Pre	E-B	1599	Other Related Property - Allowance	
2e	2C4	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	Nonfederal
2e	2C4	Pre	E-B	1690	Other Investments	Nonfederal
<b>Total F</b>						
2f	2F	Pre	E-B	7400	Prior Period Adjustments	Use if related to an asset reported on line 2.
2f	2F				Other	
	2G			CALC	(+or- 2A) + (+or- 2B) + (+or- 2C1) + (- 2C2) + (- 2C3) + (+or- 2C4) + (- 2D) + (+or- 2E)	
2g	Sum of section (2a + 2b - 2c + 2d + 2e + 2f)					
3	Difference of section totals (1c - 2g)					

**Components of Net Cost of Operations Not Requiring or Generating Resources During the Reporting Period**  
**Expenses or Earned Revenue Related to the Disposition of Assets or Liabilities, or Allocation of Their Cost Over Time**

4a	3A	Pre	E	6710	Depreciation, Amortization, and Depletion	
4a	3B	Pre	E	6720	Bad Debt Expense	Related to uncollectible non-credit reform receivables.
4a	3C	Pre	E	7190	Other Gains	Revaluation of assets
4a	3C	Pre	E	7290	Other Losses	Revaluation of assets
4a	3D	Pre	E	7210	Losses on Disposition of Assets	
4a	3D	Pre	E	7110	Gains on Disposition of Assets	Include in a budgetary resource is not recognized upon sale or disposition of asset.
4a	3E	Pre	E	6199	Adjustment to Subsidy Expense	Downward subsidy reestimate
4a	3E	Pre	E	6330	Other Interest Expense	Interest compounded on loan guarantee liabilities
4a	3E	Pre	E	6500	Cost of Goods or Services Sold	
4a	3E	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net credit balance for vendor overpayments receivable, debit balance for other activity.
4a	3E	Pre	E	7300	Extraordinary Items	Associated with obligations only
4a	1F	Pre	E	5310	Interest Revenue	Credit reform interest accrual and amortization adjustment to interest revenue
4a	1F	Pre	E	4263	Actual Collection of Loan Interest	Credit reform interest accrual and amortization adjustment to interest revenue
4a	1F	Pre	E	4273	Interest Collected from Treasury	Credit reform interest accrual and amortization adjustment to interest revenue
4a	1F	Pre	E-B	1310	Accounts Receivable	Nonfederal (Increases)/Decreases. Portion associated with nonfederal exchange revenue.
4a	1F	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Nonfederal (Increases)/Decreases. Portion associated with nonfederal exchange revenue.
4a	1F	Pre	E-B	1340	Interest Receivable	Nonfederal (Increases)/Decreases
4a	1F	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Nonfederal (Increases)/Decreases

4a	1F	Pre	E	5900	Other Revenue	Portion associated with exchange revenue. Exclude amounts included in 1310 and 1340.
4a	1F	Pre	E	5909	Contra Revenue for Other Revenue	Portion associated with exchange revenue. Exclude amounts included in 1310 and 1340.
	3F			CALC	+3A + 3B + (+ or - 3C) + 3D + (+ or - 3E)	

**Expenses Which Will be Financed with Budgetary Resources Recognized in Future Periods**

4b	4	Pre	E-B	2190	Other Accrued Liabilities	If net increase. Unfunded.
4b	4	Pre	E-B	2220	Accrued Unfunded Liabilities	If net increase
4b		Pre	E-B	2610	Retirement Plans	If net increase
4b	4	Pre	E-B	2620	Insurance Plans	If net increase
4b	4	Pre	E-B	2690	Other Actuarial Liabilities	If net increase
4b	4	Pre	E-B	2940	Capital Lease Liability	If net increases. Related to payment made prior to FY 1991.
4b	4	Pre	E	6100	Operating/Program Expenses	Upward subsidy re-estimates on credit reform loans.
4b	4	Pre	E-B	2920	Contingent Liabilities	If net increase
4b	4	Pre	E-B	2990	Other Liabilities	If net increase
4b	4	Pre	E-B	2995	Accrued Cleanup Cost	If net increase
		-OR-			If financing sources yet to be provided can not be derived from the change in certain liability accounts, use the debit balance in future funded expenses, SGL account 6800.	
4b	4	Pre	E	6800	Future Funded Expenses	Debit account balance.

**Other Components of Net Cost of Operations Not Requiring or Generating Resources During the Reporting Period**

4c						
4d	Sum of section (4a + 4b + 4c)					
5	Sum of section totals (3 + 4d)					Should equal amount reported on Statement of Net Cost of Operations
	5			CALC	1I + 2F + 3F + 4	Should equal net cost *